IN THE UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF OHIO EASTERN DIVISION

In re:) Chapter 11	
I.E. LIQUIDATION, INC.) Case No. 06-62	179
(f/k/a Ideal Electric Company),		
) Honorable Russ	Kendig
Debtor.)	
)	

NOTICE OF RESIGNATION OF PLAN ADMINISTRATOR AND APPOINTMENT OF SUCCESSOR PLAN ADMINISTRATOR

PLEASE TAKE NOTICE that Kevin Durst, Plan Administrator of the Estate of I.E. Liquidation, Inc., has resigned from his position as Plan Administrator, effective September 2010.

PLEASE TAKE FURTHER NOTICE that, effective September 2010, pursuant to Article 6.2(B) of the Debtor's Second Amended Chapter 11 Plan of Liquidation (the "Plan"), Timothy S. Fenwick has been appointed as the successor Plan Administrator to Kevin Durst.

Dated: February 22, 2011 Respectfully submitted,

/s/John A. Polinko

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